

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 822: TAX CREDITS**

**§5219-C. FOREST MANAGEMENT PLANNING INCOME CREDITS**

Once every 10 years, an individual is allowed a credit against the tax otherwise due under this Part for the lesser of \$200 or the individual's cost for having a forest management and harvest plan developed by a licensed professional forester for a parcel of forest land in this State greater than 10 acres. The licensed professional forester may not be in the regular employ of the individual. This credit may not reduce the tax otherwise due under this Part to less than zero. An individual claiming this credit must attach a statement from the forester supporting the claim and swear that the credit has not been claimed by the individual in the previous 10 years. An individual claiming this credit who deducts the cost of the forest management and harvest plan as an expense under the Code must increase federal adjusted gross income by the amount of that expense for purposes of the tax imposed by this Part. [2007, c. 627, §90 (AMD).]

**SECTION HISTORY**

1989, c. 501, §P32 (NEW). 1989, c. 530, §2 (NEW). 1989, c. 585, §C17 (NEW). 1989, c. 702, §E14 (AMD). 1991, c. 377, §20 (RPR). 2007, c. 437, §18 (AMD). 2007, c. 437, §22 (AFF). 2007, c. 627, §90 (AMD).

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